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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Kansas City Board of Police Commissioners (KCBPC)

Vehicle Assignments	<p>Two hundred ninety-six (296) vehicles owned by the KCBPC were assigned to personnel on standby or call back status. Personnel are allowed to use these vehicles for personal use, and it appears non-employees are riding in these take-home police vehicles. Commuting and personal use of department vehicles results in additional fuel and maintenance costs for the KCBPC. The KCBPC has not compiled data on the frequency with which standby or call back personnel respond to after-hour emergencies. Neither does the KCBPC monitor the number of commuting and personal miles incurred by non-civilian employees. Such data could help the KCBPC determine whether the costs of this practice outweigh the benefits.</p>
Sunshine Law	<p>The KCBPC did not always follow the requirements of the Sunshine Law regarding closed meetings. The resolution to go into closed session did not cite all topics discussed in closed session, and some topics discussed in closed session may not have met the exceptions allowed by the Sunshine Law. Also, the KCBPC does not always make public the final disposition of some legal matters discussed in closed meetings, such as lawsuit settlements, as required by state law.</p>
Expenditures	<p>The KCBPC college incentive program does not limit the amount of tuition that may be reimbursed to each employee and does not require the courses be job related to qualify for reimbursement. Likewise, degree-holding KCBPC personnel receive incentive pay each month even if the degree held is not job related. The KCBPC paid tuition reimbursements totaling \$500,334 and \$282,275 in fiscal years 2011 and 2010, respectively, and college incentive pay totaling \$727,310 and \$717,802 in fiscal years 2011 and 2010, respectively.</p> <p>Auditors noted disbursements totaling approximately \$123,000 during the 2 years ended April 30, 2011, which did not appear to be necessary or prudent uses of public funds. These expenditures included \$58,918 for retirement rings and awards, \$43,450 for annual unit dinners, \$9,285 for Chief's office t-shirts and mugs, \$7,423 for food for Board meetings, and \$3,474 for cakes/cookies for meetings/ceremonies. A similar condition was noted in our two prior audit reports.</p>
Service Charges	<p>The KCBPC charges less than the calculated fee, as determined by a cost study, for report reproduction and criminal record checks, resulting in potential lost revenue to the department totaling approximately \$245,200 during 2011 and 2010. Additionally, estimates of labor costs are used in determining these fees without a documented time study or other support for the estimates.</p>

Capital Assets	The KCBPC's policy for identifying and documenting capital asset dispositions is not adhered to consistently. Auditors noted that some of the assets not located were believed to have been discarded and no further investigation to locate the assets was performed. Fourteen assets, including five computers, were not located where assigned, and no corresponding inventory action forms could be located.
Property and Evidence	The Property and Evidence Section is holding old evidence stored in its property room which may have no evidentiary value. This evidence is related to hundreds of cases which are missing disposition information in the Kansas City's municipal court justice information system.

In the areas audited, the overall performance of this entity was **Good**.*

American Recovery and Reinvestment Act (Federal Stimulus)	<p>The Kansas City Board of Police Commissioners received the following Federal Stimulus funds:</p> <p>An \$8,366,750 Community Oriented Policing Services-Hiring Recovery Program grant, of which \$3,533,382 was received and \$3,819,510 was expended during the audited period to hire 42 officers and to retain entrant officers from the academy. The grant requires these positions to be maintained for at least a year after the end of the grant period.</p> <p>A \$121,440 Recovery Services Training Officers Prosecutors (STOP) Violence Against Women Formula Grant Program grant, of which \$106,387 was received and \$118,830 was expended during the audited period to provide two contract positions at the crime lab.</p> <p>A \$59,232 Recovery Act: Edward Byrne Memorial Justice Assistance Grant, of which \$31,916 was received and \$40,254 was expended during the audited period to pay for travel expenses, vehicle leases, and cell phone services.</p>
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*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.